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HOUSE BILL 389

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Daniel P. Silva

FOR THE LEGISLATIVE HEALTH AND HUMAN SERVICES COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS
FOR THE COSTS AND SERVICES RELATED TO FITTING AND DISPENSING
HEARING AIDS AND VISION AIDS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

"[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS--HEARING AIDS
AND VISION AIDS AND RELATED SERVICES.--

A. Receipts that are not exempt from gross receipts
taxation and are not deductible pursuant to another provision
of the Gross Receipts and Compensating Tax Act that are from
the sale of vision aids or hearing aids or related services may
be deducted from gross receipts.

B. As used in this section:

.163211.2

underscored material = new
[bracketed material] = delete

1 (1) "hearing aid" means a small electronic
2 prescription device that amplifies sound and is usually worn in
3 or behind the ear of a person that compensates for impaired
4 hearing, including cochlear implants, amplification systems or
5 other devices that are:

6 (a) specifically designed for use by and
7 marketed to persons with hearing loss; and

8 (b) not normally used by a person who
9 does not have a hearing loss;

10 (2) "low vision" means impaired vision with a
11 significant reduction in visual function that cannot be
12 corrected with conventional glasses or contact lenses;

13 (3) "related services" means services required
14 to fit or dispense hearing aids or vision aids;

15 (4) "vision aid" means closed circuit
16 television systems, monoculars, magnification systems, speech
17 output devices or other systems that are:

18 (a) specifically designed for use by and
19 marketed to persons with low vision or visual impairments; and

20 (b) not normally used by a person who
21 does not have low vision or a visual impairment; and

22 (5) "visual impairment" means a central visual
23 acuity of 20/200 or less in the better eye with the use of a
24 correcting lens or a limitation in the fields of vision so that
25 the widest diameter of the visual field subtends an angle of

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1 twenty degrees or less."

2 Section 2. EFFECTIVE DATE.--The effective date of the
3 provisions of this act is July 1, 2007.

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